



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 10, 2008

Room 7010

Ronald A. Ballschmiede
Chief Financial Officer
Chicago Bridge & Iron Company N.V.
2103 Research Forest Drive
The Woodlands, TX 77380

Re: Chicago Bridge & Iron Company N.V.
Form 10-K for Fiscal Year Ended December 31, 2006
Forms 10-Q for the Fiscal Quarters Ended March 30, 2007 and September 30, 2007
Form 8-K filed November 21, 2007
File No. 001-12815

Dear Mr. Ballschmiede:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief